

EXHIBIT A

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Case No. 5:23-CR-00021-JGB

Plaintiff,

vs.

JASON EDWARD THOMAS
CARDIFF

DECLARATION OF EUNJUNG CARDIFF

I, Eunjung Cardiff, declare under penalty of perjury as follows:

1. I currently reside in Dublin, Ireland, and I am over the age of eighteen (18) years and am competent to testify to the matters stated herein.

2. I have personally reviewed Document ("Dkt.") 654 filed by the Receiver. In this document, on September 10, 2021, the Receiver explicitly stated that there was a \$2,787,989.73 tax liens related to the 2014 tax year.

3. On September 16, 2021, six days later, in Dkt. 657, the Receiver stated that the tax lien had been removed or otherwise resolved with the Internal Revenue Service (IRS).

4. Based on the Receiver's representations in Dkt. 657, I was informed and believed that the tax liens and all taxes pertaining to the 2014 tax year and other years had been resolved and were no longer active.

5. I understood that the Receiver would be paying tax liabilities filed in 2011, 2012, 2013 and 2016 for approximately \$64,232 according to Dkt 657.

6. Despite the Receiver's representations in Dkt. 657, I recently discovered that the IRS liens related to the 2014 tax year remain active, unpaid and unresolved.

7. I retained Vidal Espinosa, CPA, to address tax issues. He provided the Account Transcripts that are attached hereto as Exhibits 1.

8. **Exhibit 1** shows that, in 2014, the tax lien was for \$4,536,538.00.

1 9. In or around August, 2024, I applied to renew my United States
2 passport.

3 10. On August 26, 2024, The U.S. Department of State responded to my
4 application by mailing me a letter explicitly stating that due to "seriously delinquent
5 tax obligations," they could not and would not issue me a new passport until such
6 tax obligations were fully resolved. A true and correct copy of this document is
7 attached as **Exhibit 2**.

8 11. It is now clear that the Receiver's representations to the Court and to
9 me were false because I have a \$4,000,000-plus tax liability and the IRS transcript
10 show no form of a credit at any time as well the tax liability has been active through
11 the Receivership and beyond.

12 12. Because I was placed in a personal receivership, TRO and Preliminary
13 Injunction, the Receiver received tax notices and was responsible for dealing with
14 any tax problems related to me and the receivership estate. I was not aware of the
15 Tax liability until the Receiver filed Dkt 654 them with the Court.

16 13. The ongoing issues related to the unresolved IRS tax liens have
17 severely disrupted my personal life affecting my financial standing,
18 creditworthiness, and ability to conduct essential financial transactions. Large
19 outstanding tax liens severely impact my credit score, making it difficult to secure
20 loans, mortgages, or lines of credit. Furthermore, such unresolved liens may lead
21 to difficulties in obtaining professional licensing or certifications and can
22 significantly restrict my ability to invest or participate in various financial
23 opportunities, and can also result in increased scrutiny from financial institutions,
24 potentially affecting my broader financial stability .

25 14. I reserve the right to supplement my testimony if called as a witness
26 at hearing.

27
28 **-SIGNATURE ON NEXT PAGE-**

1 I declare under penalty of perjury under the laws of the United States of
2 America that the foregoing is true and correct.

3 Executed on April 25, 2025, at Dublin, Ireland.

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6 Eunjung Cardiff
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EXHIBIT 1



This Product Contains Sensitive Taxpayer Data

Request Date: 09-16-2024
Response Date: 09-16-2024
Tracking Number: 106580224972

Account Transcript

FORM NUMBER: 1040A TAX PERIOD: Dec. 31, 2014

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-5246

EUNJ CARD

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 3,536,603.88
ACCRUED INTEREST: 488,280.55 AS OF: Sep. 30, 2024
ACCRUED PENALTY: 0.00 AS OF: Sep. 30, 2024

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 4,024,884.43

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 01
FILING STATUS: Single
ADJUSTED GROSS
INCOME: 4,536,538.00
TAXABLE INCOME: 4,530,338.00
TAX PER RETURN: 0.00
SE TAXABLE INCOME
TAXPAYER: 117,000.00
SE TAXABLE INCOME
SPOUSE: 0.00
TOTAL SELF
EMPLOYMENT TAX: 65,801.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) May 24, 2018
PROCESSING DATE Jun. 18, 2018

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS 29210-888-00000-8		06-18-2018	\$0.00
960	Appointed representative		10-16-2014	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2015		04-08-2015	\$0.00
960	Appointed representative		01-16-2018	\$0.00

570	Additional account action pending		06-18-2018	\$0.00
420	Examination of tax return		06-01-2018	\$0.00
960	Appointed representative		10-08-2021	\$0.00
160	Penalty for filing tax return after the due date 01-16-2033	20225203	01-16-2023	\$411,986.70
300	Additional tax assessed by examination 01-16-2033 49247-757-00014-2	20225203	01-16-2023	\$1,831,052.00
421	Closed examination of tax return		01-16-2023	\$0.00
336	Interest charged for late payment	20225203	01-16-2023	\$835,802.18
276	Penalty for late payment of tax	20225203	01-16-2023	\$457,763.00
971	Notice issued		01-16-2023	\$0.00
290	Additional tax assessed 49254-756-06807-2	20230505	02-20-2023	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		09-27-2023	\$0.00
582	Lien placed on assets due to balance owed		10-06-2023	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		10-10-2023	\$0.00
971	Collection due process Notice of Intent to Levy -- undeliverable		11-15-2023	\$0.00
971	First Levy Issued on Module		11-15-2023	\$0.00
971	Passport certified seriously delinquent tax debt		12-18-2023	\$0.00
530	Balance due account currently not collectible - not due to hardship		05-24-2024	\$0.00

This Product Contains Sensitive Taxpayer Data

EXHIBIT 2



United States Department of State
Western Passport Center
44132 Mercure Circle
PO Box 1178
Sterling, Virginia 20166-1178
August 26, 2024

Eunjung Cardiff
C/O: Acs
U.S. Embassy Dublin
42 Elgin Road, Ballsbridge
Dublin, Ireland, .. 00004

RE: 470415776

Dear Eunjung Cardiff:

Thank you for your recent passport application. Unfortunately, you are ineligible to receive passport services because the Department of Treasury's Internal Revenue Service (IRS) certified that you have a seriously delinquent tax debt.

♦ Section 51.60(h)(2) of Title 22 of the Code of Federal Regulations reads as follows:

51.60 – Denial of Passports

- (h) The Department may not issue a passport, except a passport for direct return to the United States, in any case in which the Department determines or is informed by a competent authority that:
- (2) The applicant is certified by the Secretary of the Treasury as having a seriously delinquent tax debt as described in 26 U.S.C. 7345.

Neither this passport agency nor the Department of State has information concerning your seriously delinquent tax debt. You can contact the IRS at:

Department of the Treasury
Internal Revenue Service
Attn: Passport
PO Box 8208
Philadelphia, PA 19101-8208
Phone: 1-855-519-4965
International: 1-267-941-1004

You must contact and make appropriate arrangements with the IRS within ninety (90) days from the date of this letter.

Once the Secretary of the Treasury has certified to the Secretary of State that you have satisfied the seriously delinquent tax debt, your name will be removed from the certified list. If satisfactory payment arrangements have not been made within 90 days of the date of this letter, your application will be denied. The Department of State cannot change, override, or appeal this policy.

For general passport information or to check the status of your passport application, please visit us on-line at travel.state.gov.

To assist with processing your application, we must receive the requested information **within ninety (90) days of the date shown on this letter.** If the information is not received or is insufficient to establish your entitlement to a U.S. passport, your application may be denied and your citizenship evidence will be returned. By law, the passport execution and application fees are non-refundable.